

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA *EB* CRIM. NO. 158
(CTA Crim. Case No. O-978)

Present:

- versus -

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

JUANITA L. ILAGAN
(Poblacion, San Pascual,
Batangas, and/or CMI
Compound, Barangay Sta. Rita,
Batangas City)

Promulgated:

MAR 04 2026

Respondent.

X -----X

RESOLUTION

Before the Court *En Banc* is the *Motion for Reconsideration* [of the *Resolution* dated September 08, 2025]¹ (*Motion for Reconsideration*), filed *via* accredited courier on September 23, 2025, assailing the *Resolution*² promulgated on September 8, 2025, the dispositive portion of which reads:

WHEREFORE, premises considered, petitioner’s *Petition of Review* filed on August 15, 2024 is **DISMISSED** on jurisdictional ground.

SO ORDERED.

The assailed *Resolution* dismissed petitioner’s *Petition for Review*³ for having been filed beyond the prescriptive period to appeal, thereby depriving the Court of jurisdiction to take cognizance of the same.

¹ *En Banc* Docket, pp. 184-191.

² *Id.* at 176-182.

³ *Id.* at 1-16.

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In moving for reconsideration, petitioner assigns the following error allegedly committed by the Court *En Banc*, to wit:

THE HONORABLE COURT *EN BANC* ERRED IN DISMISSING THE CASE ON THE GROUND THAT THE RECKONING PERIOD FOR THE FILING OF THE PETITION FOR REVIEW WITH THIS HONORABLE COURT SHOULD BE FROM THE RECEIPT BY THE DEPARTMENT OF JUSTICE (“DOJ”) OF THE COPY OF THE RESOLUTION DATED JUNE 27, 2024 AND NOT FROM THE RECEIPT THEREOF OF THE BIR DEPUTIZED SPECIAL PROSECUTORS

Petitioner avers that in dismissing its *Petition for Review*, the Court *En Banc* reasoned that the receipt by the deputized Special Prosecutors of the *Resolution* dated June 27, 2024 on July 31, 2024 is immaterial because what is decisive, for the purpose of determining the timeliness of an appeal, is the receipt by the principal counsel, *i.e.*, the Public Prosecutor, and not by the deputized lawyers of the Bureau of Internal Revenue (BIR). Hence, the period to appeal should be counted from the Department of Justice's (DOJ) receipt of a copy of the adverse ruling.

However, petitioner counters that although the Public Prosecutor remains the principal counsel, the BIR's deputized Special Prosecutors were properly clothed by the DOJ with authority to represent petitioner in filing the *Petition for Review* before the Court *En Banc*. Petitioner emphasizes that, apart from the deputization of the lawyers of the Legal Division of Revenue Region No. 9A – CaBaMiRo pursuant to the Office of the Prosecutor General's *Office Order No. 254*⁴ dated April 11, 2024, the DOJ, through Prosecutor General Benedicto A. Malcontento's *1st Indorsement*⁵ dated May 17, 2024, formally referred to the Commissioner of Internal Revenue the handling of the criminal cases filed against respondent.

According to petitioner, the endorsement by the DOJ of the BIR's deputized Special Prosecutors firmly shows its express intent to clothe the latter with authority to perform any action as may be appropriate and necessary under the circumstances in prosecuting the case filed against respondent.

⁴ *Id.* at 201, Annex “B” of the Motion for Reconsideration.

⁵ *Id.* at 202, Annex “C” of the Motion for Reconsideration.

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On October 21, 2025, the Court *En Banc* issued a *Resolution* ⁶ directing respondent to file her comment on petitioner's *motion* within five (5) days from notice. However, the Judicial Records Division reported that the aforesaid *Resolution* sent to respondent was returned with the notation "Moved Out". In view thereof, the *Resolution* is deemed served upon respondent.

Hence, the Court *En Banc* resolves.

After going over the allegations in the subject *Motion for Reconsideration*, the Court *En Banc* finds no cogent reason to deviate from its ruling in the assailed *Resolution* dated September 8, 2025. The *Motion* raises no new or substantial grounds warranting a departure from the Court *En Banc*'s previous finding and conclusion. All arguments raised by petitioner had already been passed upon, amply discussed, and considered in the assailed *Resolution*.

For emphasis, the Court *En Banc* reiterates that in the landmark case of *National Power Corporation v. National Labor Relations Commission*, ⁷ later echoed in *Commissioner of Customs v. Court of Tax Appeals*,⁸ the Supreme Court aptly declared that service of legal processes upon the principal counsel, not the deputized lawyers, is decisive, thus:

First. Petitioner was represented in the CTA by the Office of the Solicitor General which deputized lawyers in the Legal Service Division of the Bureau of Customs to serve as collaborating counsels. In accordance with this arrangement, lawyers in both offices (Bureau of Customs and the OSG) were served copies of decisions of the CTA. The lawyers at the Bureau received a copy of the decision of the CTA on May 30, 1997, while the OSG received its own on June 5, 1997. As earlier stated, the OSG filed its motion for reconsideration on June 20, 1997. Counted from this date, the motion was seasonably filed, but if the period for appealing or filing a motion for reconsideration were reckoned from the date of receipt of the decision by the lawyers of the Bureau of Customs, then the motion was filed five days late. The Court of Appeals ruled that service of the copy of the CTA decision on the lawyers of the Bureau of Customs was equivalent to service on the OSG, and, therefore, the motion for reconsideration was filed late.

⁶ *Id.* at 214.

⁷ G.R. Nos. 90933-61, May 29, 1997, [Per J. Romero. Second Division].

⁸ G.R. No. 132929, March 27, 2020, [Per J. Mendoza. Second Division].

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This is error. *In National Power Corp. v. NLRC, it was already settled that although the OSG may have deputized the lawyers in a government agency represented by it, **the OSG continues to be the principal counsel, and, therefore, service on it of legal processes**, and not that on the deputized lawyers, **is decisive**.* (Emphasis and italics supplied)

Clearly, the public prosecutor in a criminal case remains the principal counsel notwithstanding the deputation of private or special prosecutors. Consequently, the period for filing a *Petition for Review* with the Court *En Banc* to appeal a ruling of the Court in Division must be counted from the receipt by the DOJ, as principal counsel, of a copy of the adverse ruling. The date when the BIR's deputized Special Prosecutors received such ruling is immaterial, following the cited jurisprudence.

ACCORDINGLY, petitioner's *Motion for Reconsideration [of the Resolution dated September 08, 2025]* is **DENIED** for lack of merit.

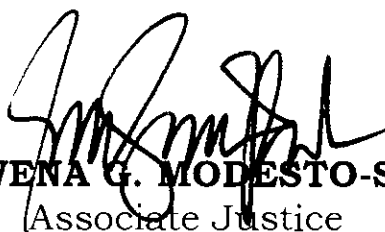
SO ORDERED.



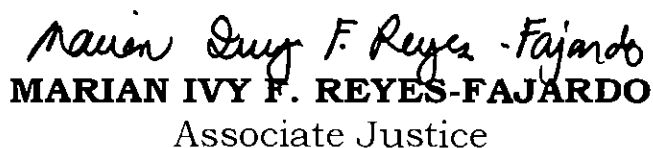
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice

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LANEE S. CUI-DAVID

Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES

Associate Justice